3rd March 1927] [Mr. G. Harisarvottama Rao]

He found very great difficulty in finding out a standard of revenue and expenditure from the figures that we have, but still I must go on the figures that he has given us. I find, Sir, that during the last six years the cost that we have had to bear on account of the pay of officers, establishments, allowances, contingencies and supplies and services has increased very heavily, and it was in 1925-26, 13 per cent more than what it was in 1920-21. Counting at 2½ per cent per year, I think the 1927-28 budget should show not less than 18 per cent increase. As for the Revenue side, if you examine it, you will find that there is 5 per cent difference between 1920-21 and 1925-26. If you take the 1927-28 budget, I am sure it will be much less than 5 per cent increase. In ordinary human, domestic, economic circles, one would feel that the householder should manage the house within the revenue that he gets and that he should not live upon windfalls or on loans. How does the Government get that part of the expenditure which is an excess over the percentage that I have given? Certainly the Government must be living upon windfalls. It is living, as a matter of fact, upon windfalls. No Government has a right to depend upon such windfalls.

"Now, Sir, I ask whether we have had any economic advantage out of this democracy. What is the economic advantage that we are getting and how can we get it? How can economic budgeting be possible? It can be possible not by cutting at the lower rungs; it seems it is easy to cut at them; it is easy to cut at the karnams, it is easy to cut at the teachers, and it is easy to cut at others; but it is very difficult to cut at the higher officials. I do not know why my friend, the hon the Finance Member, should not serve us on Rs. 1,000 a month. If I had the privilege, if this House had Provincial autonomy, I should have asked him, I should have even bargained with him for Rs. 1,000. I have not got that right, and as long as I have not got that right, I cannot live within my means. This is a system of Government which must be condemned by any human being. I have no quarrel with any gentleman as a gentleman. I know, for instance, that Mr. Marjoribanks is a gentleman. I have no quarrel with him as Mr. Marjoribanks, but I have quarrel with him as a Revenue Member, as forming part of the Government. If I had the right to appoint him, if I had the right to bargain with him, I merely would have said 'You cannot be so callous'. I feel, Sir, that by being a part of bureaucracy, very good gentlemen who would otherwise be human (laughter) become so callous, as my friend Mr. Marjoribanks has. Certainly I feel, Sir, that Mr. Majoribanks has become callous in the matter of the famine business, and I know that people are suffering very heavily on account of heavy and pressing collections. To turn to the economic conditions in our country, I have merely to say that we have to deal with the petty dealer, the petty cultivator and the petty farmer who form the backbone of this country. What is their lot? How are they taxed? What are the taxes in other countries? Land tax and Consumptive tax—that is how the Taxation Enquiry Committee makes the classification,

Including these two classifications,
in the United Kingdom it comes to 28·34,
in Japan it is 35·05,
in Australia which is an agricultural colony of the British Empire, it is 41·44,
in India it is 66 per cent.